116TH CONGRESS 2D SESSION

## H.R.5687

## AN ACT

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,

## 1 SECTION 1. SHORT TITLE.

- This Act may be cited as the "Emergency Supple-
- 3 mental Appropriations for Disaster Relief and Puerto Rico
- 4 Disaster Tax Relief Act, 2020".
- 5 SEC. 2. TABLE OF CONTENTS.
- 6 The table of contents of this Act is as follows:

DIVISION A—EMERGENCY SUPPLEMENTAL APPROPRIATIONS FOR DISASTER RELIEF ACT, 2020

## 7 SEC. 3. REFERENCES.

- 8 Except as expressly provided otherwise, any reference
- 9 to "this Act" contained in any division of this Act shall
- 10 be treated as referring only to the provisions of that divi-
- 11 sion.
- 12 **DIVISION** A—EMERGENCY SUPPLE-
- 13 **MENTAL APPROPRIATIONS FOR DIS-**
- 14 **ASTER RELIEF ACT, 2020**
- 15 That the following sums are appropriated, out of any
- 16 money in the Treasury not otherwise appropriated, for the
- 17 fiscal year ending September 30, 2020, and for other pur-
- 18 poses, namely:

1	TITLE I
2	DEPARTMENT OF ENERGY
3	Energy Programs
4	CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY
5	RESPONSE
6	For an additional amount for "Cybersecurity, Energy
7	Security, and Emergency Response", \$6,750,000, to re-
8	main available until expended, for necessary expenses re-
9	lated to providing technical assistance related to natural
10	disasters in U.S. territories, including technical assistance
11	related to electric grids: Provided, That such amount is
12	designated by the Congress as being for an emergency re-
13	quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
14	anced Budget and Emergency Deficit Control Act of 1985.
15	ELECTRICITY
16	For an additional amount for "Electricity",
17	\$15,000,000 (increased by \$3,000,000), to remain avail-
18	able until expended, for necessary expenses related to pro-
19	viding technical assistance related to natural disasters in
20	U.S. territories, including technical assistance related to
21	electric grids: Provided, That such amount is designated
22	by the Congress as being for an emergency requirement
23	pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
24	et and Emergency Deficit Control Act of 1985.

1	TITLE II
2	DEPARTMENT OF EDUCATION
3	Hurricane Education Recovery
4	(INCLUDING TRANSFER OF FUNDS)
5	For an additional amount for "Hurricane Education
6	Recovery" for necessary expenses related to the con-
7	sequences of earthquakes occurring in calendar years
8	2019 and 2020 as of the date of enactment of this Act
9	in those areas for which a major disaster or emergency
10	has been declared under section 401 or 501 of the Robert
11	T. Stafford Disaster Relief and Emergency Assistance Act
12	(42 U.S.C. 5170 and 5191) (referred to under this head-
13	ing as "covered disaster or emergency"), \$100,000,000
14	(increased by $$1,000,000$ ), to remain available through
15	September 30, 2022, for assisting in meeting the edu-
16	cational needs of individuals affected by a covered disaster
17	or emergency: Provided, That such assistance shall be pro-
18	vided through any of the programs authorized under this
19	heading in title VIII of subdivision 1 of division B of the
20	Bipartisan Budget Act of 2018 (Public Law 115–123; 132
21	Stat. 95), as amended by section 201 of this Act, as deter-
22	mined by the Secretary of Education, and subject to the
23	terms and conditions that applied to those programs, ex-
24	cept that references to dates and school years in such Act
25	shall be deemed to be the corresponding dates and school

- 1 years for the covered disaster or emergency: Provided fur-
- 2 ther, That the Secretary of Education may determine the
- 3 amounts to be used for each such program and shall notify
- 4 the Committees on Appropriations of the House of Rep-
- 5 resentatives and the Senate of these amounts not later
- 6 than 7 days prior to obligation: Provided further, That
- 7 \$1,000,000 of the funds made available under this head-
- 8 ing, to remain available until expended, shall be trans-
- 9 ferred to the Office of the Inspector General of the De-
- 10 partment of Education for oversight of activities sup-
- 11 ported with funds appropriated under this heading, and
- 12 up to \$500,000 of the funds made available under this
- 13 heading shall be for program administration: Provided fur-
- 14 ther, That such amount is designated by the Congress as
- 15 being for an emergency requirement pursuant to section
- 16 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 17 Deficit Control Act of 1985.
- 18 GENERAL PROVISIONS—THIS TITLE
- 19 Sec. 201. (a) The second proviso under the heading
- 20 "Department of Education—Hurricane Education Recov-
- 21 ery" under title VIII of subdivision 1 of division B of the
- 22 Bipartisan Budget Act of 2018 (Public Law 115–123; 132
- 23 Stat. 95) is amended—
- 24 (1) in paragraph (2)—

1	(A) in subparagraph (I), by striking "and"
2	after the semicolon;
3	(B) in subparagraph (J) by inserting
4	"and" at the end; and
5	(C) by adding at the end the following:
6	"(K) assistance provided to an eligible en-
7	tity under paragraph (1)(A) that was affected
8	by Hurricane Maria or earthquakes occurring
9	in calendar years 2019 and 2020 as of the date
10	of enactment of the 'Emergency Supplemental
11	Appropriations for Disaster Relief Act, 2020',
12	to assist with restarting school operations, in-
13	cluding assistance provided to an eligible entity
14	before the date of enactment of the 'Emergency
15	Supplemental Appropriations for Disaster Re-
16	lief Act, 2020', may be used by the eligible enti-
17	ty to pay the non-Federal share of a project de-
18	scribed in section 406 of the Robert T. Stafford
19	Disaster and Relief Emergency Act (42 U.S.C.
20	5172), notwithstanding section 102(e)(3)(A) of
21	title IV of division B of Public Law 109–148
22	(119 Stat. 2794);";
23	(2) in paragraph (9), by striking "and" after
24	the semicolon;

- 1 (3) by redesignating paragraph (10) as para-2 graph (11); and
- 3 (4) by inserting after paragraph (9) the following:
- 5 "(10) if the amount available under paragraph
- 6 (3) is insufficient to meet the need for such assist-
- 7 ance as demonstrated by applications submitted by
- 8 eligible entities, the Secretary may use additional
- 9 funds available under this heading to fully fund ap-
- proved applications; and".
- 11 (b) Amounts repurposed pursuant to the amendments
- 12 made by subsection (a) that were previously designated
- 13 by the Congress as an emergency requirement pursuant
- 14 to the Balanced Budget and Emergency Deficit Control
- 15 Act of 1985 are designated by the Congress as being for
- 16 an emergency requirement pursuant to section
- 17 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 18 Deficit Control Act of 1985.
- 19 Sec. 202. (a) Amounts previously made available for
- 20 activities authorized under "Department of Education—
- 21 Hurricane Education Recovery" in title VIII of subdivi-
- 22 sion 1 of division B of the Bipartisan Budget Act of 2018
- 23 (Public Law 115–123; 132 Stat. 95) may be used to ad-
- 24 dress unmet needs, as determined by the Secretary, for
- 25 that heading in this Act and in the Additional Supple-

- 1 mental Appropriations for Disaster Relief Act, 2019 (Pub-
- 2 lie Law 116–20; 133 Stat. 890). In addition, any funds
- 3 provided under the heading "Department of Education—
- 4 Hurricane Education Recovery" in this Act that are allo-
- 5 cated in response to a covered disaster or emergency may
- 6 be used interchangeably and without limitation for the
- 7 same activities related to Hurricanes Maria and Irma.
- 8 (b) Amounts repurposed pursuant to this section that
- 9 were previously designated by the Congress, respectively,
- 10 as an emergency requirement or as being for disaster relief
- 11 pursuant to the Balanced Budget and Emergency Deficit
- 12 Control Act are designated by the Congress as being for
- 13 an emergency requirement pursuant to section
- 14 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 15 Deficit Control Act of 1985 or as being for disaster relief
- 16 pursuant to section 251(b)(2)(D) of the Balanced Budget
- 17 and Emergency Deficit Control Act of 1985.
- 18 Sec. 203. Not later than 30 days after the date of
- 19 enactment of this Act, the Secretary of Education shall
- 20 provide a detailed spend plan of anticipated uses of funds
- 21 made available in this title, including estimated personnel
- 22 and administrative costs, to the Committees on Appropria-
- 23 tions of the House of Representatives and the Senate: Pro-
- 24 vided, That such plan shall be updated and submitted to
- 25 the Committees on Appropriations of the House of Rep-

1	resentatives and the Senate every 60 days until all funds
2	are expended or expire.
3	SEC. 204. Section 392 of the Higher Education Act
4	of 1965 (20 U.S.C. 1068a) is amended by adding at the
5	end the following:
6	"(d) Waiver Authority With Respect to Insti-
7	TUTIONS LOCATED IN AN AREA AFFECTED BY HURRI-
8	CANE MARIA.—
9	"(1) Waiver authority.—Notwithstanding
10	any other provision of law, unless enacted with spe-
11	cific reference to this section, for any affected insti-
12	tution that was receiving assistance under this title
13	at the time of a covered hurricane disaster, the Sec-
14	retary shall, for each of the fiscal years 2020
15	through 2022 (and may, for each of the fiscal years
16	2023 and 2024)—
17	"(A) waive—
18	"(i) the eligibility data requirements
19	set forth in section 391(d);
20	"(ii) the wait-out period set forth in
21	section 313(d);
22	"(iii) the allotment requirements
23	under section 324; and
24	"(iv) the use of the funding formula
25	developed pursuant to section 326(f)(3);

1	"(B) waive or modify any statutory or reg-
2	ulatory provision to ensure that affected institu-
3	tions that were receiving assistance under this
4	title at the time of a covered hurricane disaster
5	are not adversely affected by any formula cal-
6	culation for fiscal year 2020 or for any of the
7	four succeeding fiscal years, as necessary; and
8	"(C) make available to each affected insti-
9	tution an amount that is not less than the
10	amount made available to such institution
11	under this title for fiscal year 2017, except that
12	for any fiscal year for which the funds appro-
13	priated for payments under this title are less
14	than the appropriated level for fiscal year 2017,
15	the amount made available to such institutions
16	shall be ratably reduced among the institutions
17	receiving funds under this title.
18	"(2) Definitions.—In this subsection:
19	"(A) AFFECTED INSTITUTION.—The term
20	'affected institution' means an institution of
21	higher education that—
22	"(i) is—
23	"(I) a part A institution (which
24	term shall have the meaning given the

1	term 'eligible institution' under sec-
2	tion 312(b)); or
3	"(II) a part B institution, as
4	such term is defined in section
5	322(2), or as identified in section
6	326(e);
7	"(ii) is located in a covered area af-
8	fected by a hurricane disaster; and
9	"(iii) is able to demonstrate that, as a
10	result of the impact of a covered hurricane
11	disaster, the institution—
12	"(I) incurred physical damage;
13	"(II) has pursued collateral
14	source compensation from insurance
15	the Federal Emergency Management
16	Agency, and the Small Business Ad-
17	ministration, as appropriate; and
18	"(III) was not able to fully re-
19	open in existing facilities or to fully
20	reopen to the pre-hurricane enroll-
21	ment levels during the 30-day period
22	beginning on September 7, 2017.
23	"(B) COVERED AREA AFFECTED BY A
24	HURRICANE DISASTER.—The term 'covered area
25	affected by a hurricane disaster' means an area

1	for which the President declared a major dis-
2	aster under section 401 of the Robert T. Staf-
3	ford Disaster Relief and Emergency Assistance
4	Act (42 U.S.C. 5170) as a result of Hurricane
5	Maria.
6	"(C) COVERED HURRICANE DISASTER.—
7	The term 'covered hurricane disaster' means a
8	major disaster that the President declared to
9	exist, in accordance with section 401 of the
10	Robert T. Stafford Disaster Relief and Emer-
11	gency Assistance Act (42 U.S.C. 5170), and
12	that was caused by Hurricane Maria or Hurri-
13	cane Irma.".
14	TITLE III
15	DEPARTMENT OF TRANSPORTATION
16	FEDERAL HIGHWAY ADMINISTRATION
17	EMERGENCY RELIEF PROGRAM
18	For an additional amount for the Emergency Relief
19	Program as authorized under section 125 of title 23,
20	United States Code, \$1,250,000,000, to remain available
21	until expended: Provided, That such amount is designated
22	by the Congress as being for an emergency requirement
23	pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
24	et and Emergency Deficit Control Act of 1985.

1	DEPARTMENT OF HOUSING AND URBAN
2	DEVELOPMENT
3	COMMUNITY PLANNING AND DEVELOPMENT
4	COMMUNITY DEVELOPMENT FUND
5	(INCLUDING TRANSFERS OF FUNDS)
6	For an additional amount for "Community Develop-
7	ment Fund", \$2,000,000,000 (reduced by \$1,000,000)
8	(increased by \$1,000,000), to remain available until ex-
9	pended, for necessary expenses for activities authorized
10	under title I of the Housing and Community Development
11	Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster
12	relief, long-term recovery, restoration of infrastructure
13	and housing, economic revitalization, and mitigation in the
14	most impacted and distressed areas resulting from an
15	emergency declaration relating to earthquakes that oc-
16	curred in 2020 or a declaration of a major disaster that
17	occurred in 2020 pursuant to the Robert T. Stafford Dis-
18	aster Relief and Emergency Assistance Act (42 U.S.C.
19	5121 et seq.): Provided, That funds shall be awarded di-
20	rectly to the State, unit of general local government, or
21	Indian tribe (as such term is defined in section 102 of
22	the Housing and Community Development Act of 1974)
23	at the discretion of the Secretary: Provided further, That
24	in determining the amount allocated under this heading
25	for any grantee, the Secretary shall include an additional

- 1 amount for mitigation that is not less than 45 percent of
- 2 the amount allocated for such grantee for unmet needs:
- 3 Provided further, That the Secretary shall allocate for
- 4 grantees, based on the best available data, funds provided
- 5 for assistance under this heading no later than 60 days
- 6 after the date the disaster occurs, or the date of enactment
- 7 of this Act, whichever is later: *Provided further*, That the
- 8 Secretary may extend the deadline in the preceding pro-
- 9 viso by an additional 30 days if the Secretary jointly cer-
- 10 tifies with the Administrator of the Federal Emergency
- 11 Management Agency for each such extension, that the
- 12 Federal Emergency Management Agency has not made
- 13 sufficient information available to the Secretary regarding
- 14 relevant unmet recovery needs to make allocations in ac-
- 15 cordance with such deadlines: Provided further, That not
- 16 later than 5 days after making any such certification, the
- 17 Secretary shall transmit to the Committees on Appropria-
- 18 tions of the House of Representatives and the Senate, and
- 19 publish in the Federal Register such certification: Pro-
- 20 vided further, That not later than 90 days after the alloca-
- 21 tion of funds made to a grantee under this heading and
- 22 before the Secretary obligates any of such funds for a
- 23 grantee, the grantee shall submit a plan to the Secretary
- 24 for approval detailing the proposed use of all funds, in-
- 25 cluding criteria for eligibility and how the use of these

- 1 funds will address long-term recovery and restoration of
- 2 infrastructure and housing, economic revitalization, and
- 3 mitigation in the most impacted and distressed areas: Pro-
- 4 vided further, That the Secretary shall approve or dis-
- 5 approve such plan not later than 60 days after submission
- 6 of the plan to the Secretary, and shall immediately notify
- 7 the applicant of the Secretary's decision: Provided further,
- 8 That if the Secretary disapproves a plan, not later than
- 9 3 days after such disapproval the Secretary shall inform
- 10 the applicant in writing of (A) the reasons for disapproval,
- 11 and (B) actions that the applicant could take to meet the
- 12 criteria for approval: Provided further, That the Secretary
- 13 shall, for a period of not less than 45 days following the
- 14 date of disapproval, permit amendments to, or the resub-
- 15 mission of, any plan that is disapproved: Provided further,
- 16 That the Secretary shall approve or disapprove a plan
- 17 amendment not later than 30 days after receipt of such
- 18 amendments or resubmission: Provided further, That the
- 19 Secretary shall ensure that all grant agreements necessary
- 20 for prompt disbursement of funds allocated to a grantee
- 21 are executed no later than 60 days after the date of ap-
- 22 proval of a grantee's plan: Provided further, That prior
- 23 to making any grant of funds provided under this heading
- 24 the Secretary, (1) must receive from the grantee informa-
- 25 tion that allows the Secretary to certify that such grantee

- 1 has in place proficient financial controls and procurement
- 2 processes and has established adequate procedures to pre-
- 3 vent any duplication of benefits as defined by section 312
- 4 of the Robert T. Stafford Disaster Relief and Emergency
- 5 Assistance Act (42 U.S.C. 5155), to ensure timely expend-
- 6 iture of funds, to maintain comprehensive websites regard-
- 7 ing all disaster recovery activities assisted with these
- 8 funds, and to detect and prevent waste, fraud, and abuse
- 9 of funds, and (2) shall certify in advance that such grantee
- 10 has in place such controls, processes and procedure: Pro-
- 11 vided further, That the Secretary shall not prohibit the
- 12 use of funds made available under this heading for non-
- 13 Federal share as authorized by section 105(a)(9) of the
- 14 Housing and Community Development Act of 1974 (42
- 15 U.S.C. 5305(a)(9)): Provided further, That with the
- 16 amounts made available under this heading, grantees may
- 17 establish grant programs to assist small businesses for
- 18 working capital purposes to aid in recovery: Provided fur-
- 19 ther, That with respect to any such duplication of benefits,
- 20 the Secretary shall act in accordance with section 1210
- 21 of the Disaster Recovery Reform Act of 2018 (division D
- 22 of Public Law 115–254; 132 Stat. 3442) and section 312
- 23 of the Robert T. Stafford Disaster Relief and Emergency
- 24 Assistance Act (42 U.S.C. 5155): Provided further, That
- 25 the Secretary shall require grantees to maintain on a pub-

- 1 lic website information, ensuring meaningful access for in-
- 2 dividuals with limited English proficiency in accordance
- 3 with the Final Guidance issued by the Department of
- 4 Housing and Urban Development on January 22, 2007
- 5 (72 Fed. Reg. 2732), containing common reporting cri-
- 6 teria established by the Department that permits individ-
- 7 uals and entities awaiting assistance and the general pub-
- 8 lie to see how all grant funds are used, including copies
- 9 of all relevant procurement documents, grantee adminis-
- 10 trative contracts and details of ongoing procurement proc-
- 11 esses, as determined by the Secretary: Provided further,
- 12 That such funds may not be used for activities reimburs-
- 13 able by, or for which funds have been made available by,
- 14 the Federal Emergency Management Agency or the Army
- 15 Corps of Engineers: Provided further, That funds allocated
- 16 under this heading shall not be considered relevant to the
- 17 non-disaster formula allocations made pursuant to section
- 18 106 of the Housing and Community Development Act of
- 19 1974 (42 U.S.C. 5306): *Provided further*, That a State,
- 20 unit of general local government, or Indian tribe may use
- 21 up to 5 percent of its allocation for administrative costs:
- 22 Provided further, That in administering the funds under
- 23 this heading, the Secretary of Housing and Urban Devel-
- 24 opment may waive, or specify alternative requirements for,
- 25 any provision of any statute or regulation that the Sec-

- 1 retary administers in connection with the obligation by the
- 2 Secretary or the use by the recipient of these funds (except
- 3 for any requirements related to fair housing, non-
- 4 discrimination, labor standards, the environment, and any
- 5 timelines specified under this heading), if the Secretary
- 6 finds that good cause exists for the waiver or alternative
- 7 requirement and such waiver or alternative requirement
- 8 would not be inconsistent with the overall purpose of title
- 9 I of the Housing and Community Development Act of
- 10 1974: Provided further, That, notwithstanding the pre-
- 11 ceding proviso, recipients of funds provided under this
- 12 heading that use such funds to supplement Federal assist-
- 13 ance provided under section 402, 403, 404, 406, 407,
- 14 408(c)(4), or 502 of the Robert T. Stafford Disaster Re-
- 15 lief and Emergency Assistance Act (42 U.S.C. 5121 et
- 16 seq.) may adopt, without review or public comment, any
- 17 environmental review, approval, or permit performed by
- 18 a Federal agency, and such adoption shall satisfy the re-
- 19 sponsibilities of the recipient with respect to such environ-
- 20 mental review, approval or permit: Provided further, That,
- 21 notwithstanding section 104(g)(2) of the Housing and
- 22 Community Development Act of 1974 (42 U.S.C.
- 23 5304(g)(2)), the Secretary may, upon receipt of a request
- 24 for release of funds and certification, immediately approve
- 25 the release of funds for an activity or project assisted

- 1 under this heading if the recipient has adopted an environ-
- 2 mental review, approval or permit under the preceding
- 3 proviso or the activity or project is categorically excluded
- 4 from review under the National Environmental Policy Act
- 5 of 1969 (42 U.S.C. 4321 et seq.): *Provided further*, That
- 6 the Secretary shall publish via notice in the Federal Reg-
- 7 ister any waiver, or alternative requirement, to any statute
- 8 or regulation that the Secretary administers pursuant to
- 9 title I of the Housing and Community Development Act
- 10 of 1974 no later than 5 days before the effective date of
- 11 such waiver or alternative requirement: Provided further,
- 12 That of the amounts made available under this heading,
- 13 up to \$5,000,000 shall be made available for capacity
- 14 building and technical assistance, including assistance on
- 15 contracting and procurement processes, to support States,
- 16 units of general local government, or Indian tribes (and
- 17 their subrecipients) that receive allocations pursuant to
- 18 this heading, or may receive similar allocations for disaster
- 19 recovery in future appropriations Acts: Provided further,
- 20 That of the amounts made available under this heading,
- 21 up to \$2,500,000 shall be transferred, in aggregate, to
- 22 "Department of Housing and Urban Development—Pro-
- 23 gram Office Salaries and Expenses—Community Planning
- 24 and Development" for necessary costs, including informa-
- 25 tion technology costs, of administering and overseeing the

- 1 obligation and expenditure of amounts under this heading:
- 2 Provided further, That the amount specified in the pre-
- 3 ceding proviso shall be combined with funds appropriated
- 4 under the same heading in prior appropriations Acts with-
- 5 out limitation: Provided further, That the Secretary shall
- 6 transmit each certification made under the authorities
- 7 provided in this Act to the Committees on Appropriations
- 8 of the House of Representatives and the Senate no later
- 9 than 3 days after making any such certification: *Provided*
- 10 further, That such amount is designated by the Congress
- 11 as being for an emergency requirement pursuant to sec-
- 12 tion 251(b)(2)(A)(i) of the Balanced Budget and Emer-
- 13 gency Deficit Control Act of 1985: Provided further, That
- 14 amounts repurposed under this heading that were pre-
- 15 viously designated by the Congress as an emergency re-
- 16 quirement pursuant to the Balanced Budget and Emer-
- 17 gency Deficit Control Act are designated by the Congress
- 18 as an emergency requirement pursuant to section
- 19 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 20 Deficit Control Act of 1985.
- 21 GENERAL PROVISIONS—THIS TITLE
- Sec. 301. For an additional amount for "Department
- 23 of Housing and Urban Development—Community Plan-
- 24 ning and Development—Community Development Fund",
- 25 \$1,260,000,000 (increased by \$45,000,000), to remain

- 1 available until expended, which amounts shall be allocated
- 2 and used under the same authority and conditions as the
- 3 additional appropriations under the heading "Department
- 4 of Housing and Urban Development—Community Plan-
- 5 ning and Development—Community Development Fund"
- 6 of title XI of the Additional Supplemental Appropriations
- 7 for Disaster Relief Act, 2019 (Public Law 116–20; 133
- 8 Stat. 896): *Provided*, That not less than \$1,530,000,000
- 9 of the funds made available in this section and under the
- 10 heading "Department of Housing and Urban Develop-
- 11 ment—Community Planning and Development—Commu-
- 12 nity Development Fund" of title XI of the Additional Sup-
- 13 plemental Appropriations for Disaster Relief Act, 2019
- 14 (Public Law 116–20) shall be allocated to grantees, no
- 15 later than 60 days after the date of enactment of this Act,
- 16 for mitigation activities in the most impacted and dis-
- 17 tressed areas resulting from a major disaster that oc-
- 18 curred in 2018 or 2019: Provided further, That such allo-
- 19 cations shall be made in the same proportion that the
- 20 amount of funds each grantee received under this section,
- 21 under the heading "Department of Housing and Urban
- 22 Development—Community Planning and Development—
- 23 Community Development Fund" of title XI of the Addi-
- 24 tional Supplemental Appropriations for Disaster Relief
- 25 Act, 2019 (Public Law 116–20), and under the same

- 1 heading in division I of Public Law 115–254 bears to the
- 2 amount of all funds provided to all grantees that received
- 3 allocations for disasters that occurred in 2018 or 2019:
- 4 Provided further, That none of the funds made available
- 5 under this section or under the heading "Department of
- 6 Housing and Urban Development—Community Planning
- 7 and Development—Community Development Fund" of
- 8 title XI of the Additional Supplemental Appropriations for
- 9 Disaster Relief Act, 2019 (Public Law 116–20) may be
- 10 used for any part of a major disaster that was declared
- 11 in 2020: Provided further, That in administering funds
- 12 made available under this section and title XI of the Addi-
- 13 tional Supplemental Appropriations for Disaster Relief
- 14 Act, 2019 (Public Law 116–20), the fourth proviso under
- 15 the heading "Department of Housing and Urban Develop-
- 16 ment—Community Planning and Development—Commu-
- 17 nity Development Fund" in Public Law 116–20 and the
- 18 first proviso of section 1102 of such Public Law shall have
- 19 no force or effect: Provided further, That such amount is
- 20 designated by the Congress as being for an emergency re-
- 21 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
- 22 anced Budget and Emergency Deficit Control Act of 1985:
- 23 Provided further, That amounts repurposed by this section
- 24 that were previously designated by the Congress as an
- 25 emergency requirement or as being for disaster relief pur-

- 1 suant to the Balanced Budget and Emergency Deficit
- 2 Control Act are designated by the Congress as being for
- 3 an emergency requirement pursuant to section
- 4 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 5 Deficit Control Act of 1985 or as being for disaster relief
- 6 pursuant to section 251(b)(2)(D) of the Balanced Budget
- 7 and Emergency Deficit Control Act of 1985.
- 8 Sec. 302. (a) Amounts previously made available for
- 9 activities authorized under title I of the Housing and Com-
- 10 munity Development Act of 1974 (42 U.S.C. 5301 et seq.)
- 11 related to disaster relief, long-term recovery, restoration
- 12 of infrastructure and housing, economic revitalization, and
- 13 mitigation in the most impacted and distressed areas re-
- 14 sulting from a major disaster, including funds provided
- 15 under the heading "Department of Housing and Urban
- 16 Development—Community Planning and Development—
- 17 Community Development Fund" in prior appropriations
- 18 Acts, that were allocated in response to Hurricanes Irma
- 19 and Maria, may be used interchangeably and without limi-
- 20 tation for the same activities funded under the heading
- 21 "Department of Housing and Urban Development—Com-
- 22 munity Planning and Development—Community Develop-
- 23 ment Fund" in this Act. In addition, any funds provided
- 24 under the heading "Department of Housing and Urban
- 25 Development—Community Planning and Development—

- 1 Community Development Fund" in this Act may be used
- 2 interchangeably and without limitation for the same activi-
- 3 ties in the most impacted and distressed areas related to
- 4 Hurricanes Irma and Maria.
- 5 (b)(1) Until the date on which the Secretary of Hous-
- 6 ing and Urban Development publishes a Federal Register
- 7 Notice implementing this provision—
- 8 (A) grantees may submit for approval by the
- 9 Secretary of Housing and Urban Development re-
- vised plans for the use of funds related to Hurri-
- canes Irma and Maria that expand the eligible bene-
- ficiaries of existing programs contained in such pre-
- viously approved plans to include those activities
- funded under the heading "Department of Housing
- and Urban Development—Community Planning and
- 16 Development—Community Development Fund" in
- this Act; and
- (B) approval of any such revised plans shall in-
- clude the execution of revised grant terms and con-
- ditions as necessary.
- 21 (2) Beginning on the date of the publication of
- the implementing Notice, any plan revisions shall
- follow the requirements contained in such Notice.
- (c) Amounts repurposed by this section that were pre-
- 25 viously designated by the Congress as an emergency re-

- 1 quirement or as being for disaster relief pursuant to the
- 2 Balanced Budget and Emergency Deficit Control Act are
- 3 designated by the Congress as being for an emergency re-
- 4 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
- 5 anced Budget and Emergency Deficit Control Act of 1985
- 6 or as being for disaster relief pursuant to section
- 7 251(b)(2)(D) of the Balanced Budget and Emergency
- 8 Deficit Control Act of 1985.
- 9 Sec. 303. For funds appropriated under the heading
- 10 "Department of Housing and Urban Development—Com-
- 11 munity Planning and Development—Community Develop-
- 12 ment Fund" in subdivision 1 of division B of the Bipar-
- 13 tisan Budget Act of 2018 (Public Law 115–123) or the
- 14 Additional Supplemental Appropriations for Disaster Re-
- 15 lief Act, 2019 (Public Law 116–20), the Secretary shall
- 16 execute all grant agreements for disbursement of funds
- 17 allocated to a grantee no later than 60 days after the date
- 18 of approval of a grantee's plan for the use of funds: Pro-
- 19 vided, That amounts repurposed by this section that were
- 20 previously designated as an emergency requirement or as
- 21 being for disaster relief pursuant to the Balanced Budget
- 22 and Emergency Deficit Control Act of 1985 are des-
- 23 ignated by the Congress as being for an emergency re-
- 24 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
- 25 anced Budget and Emergency Deficit Control Act of 1985

- 1 or as being for disaster relief pursuant to section
- 2 251(b)(2)(D) of the Balanced Budget and Emergency
- 3 Deficit Control Act of 1985.
- 4 Sec. 304. (a) The Secretary of Housing and Urban
- 5 Development, the Secretary of Energy, the Administrator
- 6 of the Federal Emergency Management Agency, and other
- 7 Federal partners, shall complete the interagency consulta-
- 8 tion and coordination of Federal investments necessary for
- 9 the Secretary of Housing and Urban Development to de-
- 10 velop administrative requirements for funds provided for
- 11 enhanced or improved electrical power systems under the
- 12 heading "Department of Housing and Urban Develop-
- 13 ment—Community Planning and Development—Commu-
- 14 nity Development Fund" in title XI of subdivision 1 of
- 15 division B of the Bipartisan Budget Act of 2018 (Public
- 16 Law 115–123) no later than 30 days after the date of
- 17 enactment of this Act.
- 18 (b) With respect to amounts made available for en-
- 19 hanced or improved electrical power systems under the
- 20 heading "Department of Housing and Urban Develop-
- 21 ment—Community Planning and Development—Commu-
- 22 nity Development Fund" in title XI of subdivision 1 of
- 23 division B of the Bipartisan Budget Act of 2018 (Public
- 24 Law 115–123), the Secretary of Housing and Urban De-
- 25 velopment shall publish in the Federal Register the alloca-

- 1 tions to all eligible grantees, and the necessary administra-
- 2 tive requirements applicable to such allocations no later
- 3 than 60 days after the date of enactment of this Act.
- 4 (c) Amounts repurposed pursuant to this section that
- 5 were previously designated by the Congress as an emer-
- 6 gency requirement or as being for disaster relief pursuant
- 7 to the Balanced Budget and Emergency Deficit Control
- 8 Act of 1985 are designated by the Congress as being for
- 9 an emergency requirement pursuant to section
- 10 251(b)(2)(A)(i) of the Balanced Budget and Emergency
- 11 Deficit Control Act of 1985 or as being for disaster relief
- 12 pursuant to section 251(b)(2)(D) of the Balanced Budget
- 13 and Emergency Deficit Control Act of 1985.
- 14 TITLE IV—GENERAL PROVISIONS—THIS ACT
- 15 Sec. 401. In addition to other amounts made avail-
- 16 able by section 309 of division A of the Additional Supple-
- 17 mental Appropriations for Disaster Relief Requirements
- 18 Act, 2017 (Public Law 115–72; 131 Stat. 1229), and by
- 19 section 104 of title I of the Additional Supplemental Ap-
- 20 propriations for Disaster Relief Act, 2019 (Public Law
- 21 116-20; 133 Stat. 874), there is appropriated to the Sec-
- 22 retary, out of any moneys in the Treasury not otherwise
- 23 appropriated, for the fiscal year ending September 30,
- 24 2020, \$40,000,000 (increased by \$170,000,000) to pro-
- 25 vide a grant to the Commonwealth of Puerto Rico for dis-

- 1 aster nutrition assistance in response to a major earth-
- 2 quake disaster or emergency designated by the President
- 3 under the Robert T. Stafford Disaster Relief and Emer-
- 4 gency Assistance Act (42 U.S.C. 5121 et seq.): Provided,
- 5 That the funds made available to the Commonwealth of
- 6 Puerto Rico under this section shall remain available for
- 7 obligation by the Commonwealth until September 30,
- 8 2021, and shall be in addition to funds otherwise made
- 9 available: Provided further, That such amount is des-
- 10 ignated by the Congress as being for an emergency re-
- 11 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
- 12 anced Budget and Emergency Deficit Control Act of 1985.
- 13 Sec. 402. (a) Section 20601 of the Bipartisan Budg-
- 14 et Act of 2018 (Public Law 115-123) is amended by strik-
- 15 ing "and DR-4335-USVI" and inserting "DR-4335-
- 16 USVI, and for all major disasters declared under the Rob-
- 17 ert T. Stafford Disaster Relief and Emergency Assistance
- 18 Act (42 U.S.C. 5121 et seq.) for Puerto Rico or the
- 19 United States Virgin Islands during calendar year 2020".
- 20 (b) Subsection (a) shall be applied as if it were in
- 21 effect beginning on January 1, 2020.
- (c) Amounts repurposed by this section and the
- 23 amendments made by this section that were previously
- 24 designated by the Congress as an emergency requirement
- 25 or as being for disaster relief pursuant to the Balanced

- 1 Budget and Emergency Deficit Control Act of 1985 are
- 2 designated by the Congress as being for an emergency re-
- 3 quirement pursuant to section 251(b)(2)(A)(i) of the Bal-
- 4 anced Budget and Emergency Deficit Control Act of 1985
- 5 or as being for disaster relief pursuant to section
- 6 251(b)(2)(D) of the Balanced Budget and Emergency
- 7 Deficit Control Act of 1985.
- 8 Sec. 403. Each amount appropriated or made avail-
- 9 able by this Act is in addition to amounts otherwise appro-
- 10 priated for the fiscal year involved.
- 11 Sec. 404. No part of any appropriation contained in
- 12 this Act shall remain available for obligation beyond the
- 13 current fiscal year unless expressly so provided herein.
- 14 Sec. 405. Unless otherwise provided for by this Act,
- 15 the additional amounts appropriated by this Act to appro-
- 16 priations accounts shall be available under the authorities
- 17 and conditions applicable to such appropriations accounts
- 18 for fiscal year 2020.
- 19 Sec. 406. Each amount designated in this Act by the
- 20 Congress as being for an emergency requirement pursuant
- 21 to section 251(b)(2)(A)(i) of the Balanced Budget and
- 22 Emergency Deficit Control Act of 1985 shall be available
- 23 (or rescinded or transferred, if applicable) only if the
- 24 President subsequently so designates all such amounts
- 25 and transmits such designations to the Congress.

1	Sec. 407. Any amount appropriated by this Act, des-
2	ignated by the Congress as an emergency requirement
3	pursuant to section 251(b)(2)(A)(i) of the Balanced Budg-
4	et and Emergency Deficit Control Act of 1985 and subse-
5	quently so designated by the President, and transferred
6	pursuant to transfer authorities provided by this Act shall
7	retain such designation.
8	This division may be cited as the "Emergency Sup-
9	plemental Appropriations for Disaster Relief Act, 2020".
10	DIVISION B—PUERTO RICO DISASTER TAX
11	RELIEF ACT OF 2020
12	SHORT TITLE
13	SEC. 101. This division may be cited as the "Puerto
14	Rico Disaster Tax Relief Act of 2020".
15	QUALIFIED PUERTO RICO DISASTER ZONE DEFINED
16	Sec. 102. For purposes of this division, the term
17	"qualified Puerto Rico disaster zone" means any area—
18	(1) with respect to which a major disaster was
19	declared by the President under section 401 of the
20	Robert T. Stafford Disaster Relief and Emergency
21	Assistance Act by reason of the earthquakes occur-
22	ring in or near Puerto Rico beginning on December
23	28, 2019, and ending on the date which is 60 days
24	after the date of the enactment of this Act, and
25	(2) which was determined by the President to
26	warrant individual or individual and public assist-

1	ance from the Federal Government under such Act
2	by reason of such earthquakes.
3	CHILD TAX CREDIT FOR PUERTO RICO AND OTHER
4	POSSESSIONS OF THE UNITED STATES
5	Sec. 103. (a) Puerto Rico.—
6	(1) Same treatment of families in puerto
7	RICO WITH ONE CHILD OR TWO CHILDREN THAT IS
8	CURRENTLY PROVIDED TO FAMILIES IN PUERTO
9	RICO WITH THREE OR MORE CHILDREN.—Section
10	24(d) of the Internal Revenue Code of 1986 is
11	amended by adding at the end the following new
12	paragraph:
13	"(4) Residents of Puerto Rico.—In the case
14	of an individual who is a bona fide resident of Puer-
15	to Rico (within the meaning of section 937(a)) for
16	the taxable year, paragraph (1)(B)(ii) shall be ap-
17	plied by substituting '1 or more qualifying children'
18	for '3 or more qualifying children'.".
19	(2) Effective date.—The amendment made
20	by paragraph (1) shall apply to taxable years begin-
21	ning after December 31, 2019.
22	(b) Mirror Code Possessions.—The Secretary of
23	the Treasury shall pay to each possession of the United
24	States with a mirror code tax system amounts equal to
25	the loss to that possession by reason of the application

26 of section 24 of the Internal Revenue Code of 1986 with

1	respect to taxable years beginning after 2019. Such
2	amounts shall be determined by the Secretary of the
3	Treasury based on information provided by the govern-
4	ment of the respective possession.
5	(c) American Samoa.—The Secretary of the Treas-
6	ury shall pay to American Samoa amounts estimated by
7	the Secretary of the Treasury as being equal to the aggre-
8	gate benefits that would have been provided to the resi-
9	dents of American Samoa by reason of the application of
10	section 24 of such Code for taxable years beginning after
11	2019 if the provisions of such section had been in effect
12	in American Samoa. The preceding sentence shall not
13	apply unless American Samoa has a plan, which has been
14	approved by the Secretary of the Treasury, under which
15	American Samoa will promptly distribute such payments
16	to the residents of American Samoa in a manner which
17	replicates to the greatest degree practicable the benefits
18	that would have been so provided to each such resident.
19	(d) Definitions and Special Rules.—
20	(1) In general.—No credit shall be allowed
21	against United States income taxes for any taxable
22	year under section 24 of the Internal Revenue Code
23	of 1986 to any person—
24	(A) to whom a credit is allowed against
25	taxes imposed by a possession with a mirror

- 1 code tax system by reason of the application of 2 section 24 of such Code in such possession for 3 such taxable year, or (B) who is eligible for a payment under a plan described in subsection (c) with respect to 6 such taxable year. 7 (2) Mirror code tax system.—For purposes of this section, the term "mirror code tax system" 8 9 means, with respect to any possession of the United 10 States, the income tax system of such possession if 11 the income tax liability of the residents of such pos-12 session under such system is determined by ref-13 erence to the income tax laws of the United States 14 as if such possession were the United States. (3) Treatment of payments.—For purposes 15 16 of section 1324(b)(2) of title 31, United States 17 Code, the payments under subsections (b) and (c) 18 shall be treated in the same manner as a refund due 19 from the credit allowed under section 24 of the In-
- 21 APPLICATION OF EARNED INCOME TAX CREDIT IN

ternal Revenue Code of 1986.

SEC. 104. (a) IN GENERAL.—Chapter 77 of the In-24 ternal Revenue Code of 1986 is amended by adding at the

POSSESSIONS OF THE UNITED STATES

25 end the following new section:

20

22

1	"SEC. 7529. APPLICATION OF EARNED INCOME TAX CREDIT
2	TO POSSESSIONS OF THE UNITED STATES.
3	"(a) Puerto Rico.—
4	"(1) In general.—With respect to calendar
5	year 2021 and each calendar year thereafter, the
6	Secretary shall, except as otherwise provided in this
7	subsection, make payments to Puerto Rico equal
8	to—
9	"(A) the specified matching amount for
10	such calendar year, plus
11	"(B) in the case of calendar years 2021
12	through 2025, the lesser of—
13	"(i) the expenditures made by Puerto
14	Rico during such calendar year for edu-
15	cation efforts with respect to individual
16	taxpayers and tax return preparers relat-
17	ing to the earned income tax credit, or
18	"(ii) \$1,000,000.
19	"(2) Requirement to reform earned in-
20	COME TAX CREDIT.—The Secretary shall not make
21	any payments under paragraph (1) with respect to
22	any calendar year unless Puerto Rico has in effect
23	an earned income tax credit for taxable years begin-
24	ning in or with such calendar year which (relative to
25	the earned income tax credit which was in effect for
26	taxable years beginning in or with calendar year

1	2019) increases the percentage of earned income
2	which is allowed as a credit for each group of indi-
3	viduals with respect to which such percentage is sep-
4	arately stated or determined in a manner designed
5	to substantially increase workforce participation.
6	"(3) Specified matching amount.—For pur-
7	poses of this subsection—
8	"(A) IN GENERAL.—The term 'specified
9	matching amount' means, with respect to any
10	calendar year, the lesser of—
11	"(i) the excess (if any) of—
12	"(I) the cost to Puerto Rico of
13	the earned income tax credit for tax-
14	able years beginning in or with such
15	calendar year, over
16	"(II) the base amount for such
17	calendar year, or
18	"(ii) the product of 3, multiplied by
19	the base amount for such calendar year.
20	"(B) Base amount.—
21	"(i) Base amount for 2021.—In the
22	case of calendar year 2021, the term 'base
23	amount' means the greater of—
24	"(I) the cost to Puerto Rico of
25	the earned income tay credit for tay.

1	able years beginning in or with cal-
2	endar year 2019 (rounded to the
3	nearest multiple of \$1,000,000), or
4	((II) \$200,000,000.
5	"(ii) Inflation adjustment.—In
6	the case of any calendar year after 2021,
7	the term 'base amount' means the dollar
8	amount determined under clause (i) in-
9	creased by an amount equal to—
10	"(I) such dollar amount, multi-
11	plied by—
12	"(II) the cost-of-living adjust-
13	ment determined under section 1(f)(3)
14	for such calendar year, determined by
15	substituting 'calendar year 2020' for
16	'calendar year 2016' in subparagraph
17	(A)(ii) thereof.
18	Any amount determined under this clause
19	shall be rounded to the nearest multiple of
20	\$1,000,000.
21	"(4) Rules related to payments and re-
22	PORTS.—
23	"(A) TIMING OF PAYMENTS.—The Sec-
24	retary shall make payments under paragraph
25	(1) for any calendar year—

1	"(i) after receipt of the report de-
2	scribed in subparagraph (B) for such cal-
3	endar year, and
4	"(ii) except as provided in clause (i),
5	within a reasonable period of time before
6	the due date for individual income tax re-
7	turns (as determined under the laws of
8	Puerto Rico) for taxable years which began
9	on the first day of such calendar year.
10	"(B) ANNUAL REPORTS.—With respect to
11	calendar year 2021 and each calendar year
12	thereafter, Puerto Rico shall provide to the Sec-
13	retary a report which shall include—
14	"(i) an estimate of the costs described
15	in paragraphs $(1)(B)(i)$ and $(3)(A)(i)(I)$
16	with respect to such calendar year, and
17	"(ii) a statement of such costs with
18	respect to the preceding calendar year.
19	"(C) Adjustments.—
20	"(i) In general.—In the event that
21	any estimate of an amount is more or less
22	than the actual amount as later deter-
23	mined and any payment under paragraph
24	(1) was determined on the basis of such
25	estimate, proper payment shall be made

by, or to, the Secretary (as the case may be) as soon as practicable after the determination that such estimate was inaccurate. Proper adjustment shall be made in the amount of any subsequent payments made under paragraph (1) to the extent that proper payment is not made under the preceding sentence before such subsequent payments.

"(ii) Additional Reports.—The Secretary may require such additional periodic reports of the information described in subparagraph (B) as the Secretary determines appropriate to facilitate timely adjustments under clause (i).

"(D) DETERMINATION OF COST OF EARNED INCOME TAX CREDIT.—For purposes of this subsection, the cost to Puerto Rico of the earned income tax credit shall be determined by the Secretary on the basis of the laws of Puerto Rico and shall include reductions in revenues received by Puerto Rico by reason of such credit and refunds attributable to such credit, but shall not include any administrative costs with respect to such credit.

1	"(b) Possessions With Mirror Code Tax Sys-
2	TEMS.—
3	"(1) In General.—With respect to calendar
4	year 2021 and each calendar year thereafter, the
5	Secretary shall, except as otherwise provided in this
6	subsection, make payments to the Virgin Islands,
7	Guam, and the Commonwealth of the Northern Mar-
8	iana Islands equal to—
9	"(A) 75 percent of the cost to such posses-
10	sion of the earned income tax credit for taxable
11	years beginning in or with such calendar year,
12	plus
13	"(B) in the case of calendar years 2021
14	through 2025, the lesser of—
15	"(i) the expenditures made by such
16	possession during such calendar year for
17	education efforts with respect to individual
18	taxpayers and tax return preparers relat-
19	ing to such earned income tax credit, or
20	"(ii) \$50,000.
21	"(2) Application of Certain Rules.—Rules
22	similar to the rules of subparagraphs (A), (B), (C),
23	and (D) of subsection (a)(4) shall apply for purposes
24	of this subsection.
25	"(c) American Samoa.—

1	"(1) In general.—With respect to calendar
2	year 2021 and each calendar year thereafter, the
3	Secretary shall, except as otherwise provided in this
4	subsection, make payments to American Samoa
5	equal to—
6	"(A) the lesser of—
7	"(i) 75 percent of the cost to Amer-
8	ican Samoa of the earned income tax cred-
9	it for taxable years beginning in or with
10	such calendar year, or
11	"(ii) \$12,000,000, plus
12	"(B) in the case of calendar years 2021
13	through 2025, the lesser of—
14	"(i) the expenditures made by Amer-
15	ican Samoa during such calendar year for
16	education efforts with respect to individual
17	taxpayers and tax return preparers relat-
18	ing to such earned income tax credit, or
19	"(ii) \$50,000.
20	"(2) Requirement to enact and maintain
21	AN EARNED INCOME TAX CREDIT.—The Secretary
22	shall not make any payments under paragraph (1)
23	with respect to any calendar year unless American
24	Samoa has in effect an earned income tax credit for
25	taxable years beginning in or with such calendar

1 year which allows a refundable tax credit to individ-2 uals on the basis of the taxpayer's earned income 3 which is designed to substantially increase workforce 4 participation. "(3) Inflation adjustment.—In the case of any calendar year after 2021, the \$12,000,000 6 7 amount in paragraph (1)(A)(ii) shall be increased by 8 an amount equal to— "(A) such dollar amount, multiplied by— 9 "(B) the cost-of-living adjustment deter-10 11 mined under section 1(f)(3) for such calendar 12 year, determined by substituting 'calendar year 13 2020' for 'calendar year 2016' in subparagraph 14 (A)(ii) thereof. 15 Any increase determined under this clause shall be 16 rounded to the nearest multiple of \$100,000. 17 "(4) APPLICATION OF CERTAIN RULES.—Rules 18 similar to the rules of subparagraphs (A), (B), (C), 19 and (D) of subsection (a)(4) shall apply for purposes 20 of this subsection. "(d) Treatment of Payments.—For purposes of 21 22 section 1324 of title 31, United States Code, the payments 23 under this section shall be treated in the same manner 24 as a refund due from a credit provision referred to in sub-

25

section (b)(2) of such section.".

1	(b) CLERICAL AMENDMENT.—The table of sections			
2	for chapter 77 of such Code is amended by adding at the			
3	end the following new item:			
	"Sec. 7529. Application of earned income tax credit to possessions of the United States.".			
4	LOW-INCOME HOUSING CREDIT ALLOCATIONS FOR			
5	PUERTO RICO			
6	Sec. 105. (a) In General.—For purposes of section			
7	42 of the Internal Revenue Code of 1986, the State hous-			
8	ing credit ceiling for Puerto Rico for calendar year 2020			
9	shall be increased by \$50,000,000.			
10	(b) Qualified Puerto Rico Disaster Zones			
11	TREATED AS DIFFICULT DEVELOPMENT AREAS.—			
12	(1) In general.—For purposes of section 42			
13	of the Internal Revenue Code of 1986, in the case			
14	of a qualified building placed in service in a qualified			
15	Puerto Rico disaster zone (as defined in section			
16	102), such area shall be treated as a difficult devel-			
17	opment area under subclause (I) of section			
18	42(d)(5)(B)(iii) but shall not be taken into account			
19	for purposes of applying the limitation under sub-			
20	clause (II) of such section.			
21	(2) QUALIFIED BUILDING.—For purposes of			
22	this subsection, the term "qualified building" means			
23	any building which is allocated a housing credit dol-			

lar amount during calendar year 2020 or 2021.

24

1	(3) Other definitions.—Terms used in this
2	section which are also used in section 42 of the In-
3	ternal Revenue Code of 1986 shall have the same
4	meaning when used in this section as when used in
5	such section 42.
6	NEW MARKETS TAX CREDIT ALLOCATIONS FOR PUERTO
7	RICO
8	Sec. 106. (a) In General.—For purposes of section
9	45D of the Internal Revenue Code of 1986—
10	(1) the new markets tax credit limitation other-
11	wise determined under subsection $(f)(1)$ thereof for
12	each of 2020 and 2021 shall be increased by
13	\$500,000,000, to be allocated among specified com-
14	munity development entities to make qualified low-
15	income community investments in Puerto Rico, and
16	(2) section $45D(f)(3)$ shall be applied—
17	(A) separately with respect to the amounts
18	of the increases under paragraph (1), and
19	(B) solely with respect to the amounts of
20	the increases described in subparagraph (A),
21	the last sentence of such section shall not pre-
22	vent such amounts from being carried to cal-
23	endar year 2026.
24	(b) Specified Community Development Enti-
25	TIES.—For purposes of this section, the term "specified
26	community development entity" means any qualified com-

1	munity development entity if such entity has a history of
2	making qualified low-income community investments in
3	federally declared disaster areas or Puerto Rico.
4	(c) Other Definitions.—Terms used in this sec-
5	tion which are also used in section 45D of the Internal
6	Revenue Code of 1986 shall have the same meaning when
7	used in this section as when used in such section 45D
8	COVER OVER OF DISTILLED SPIRITS TAXES
9	Sec. 107. (a) Repeal of Limitation on Cover
10	OVER OF DISTILLED SPIRITS TAXES TO PUERTO RICC
11	AND VIRGIN ISLANDS.—
12	(1) In general.—Section 7652 of the Internal
13	Revenue Code of 1986 is amended by striking sub-
14	section (f) and by redesignating subsections (g) and
15	(h) as subsections (f) and (g), respectively.
16	(2) Conforming amendment.—Section
17	7652(f)(1) of such Code, as redesignated by para-
18	graph (1), is amended by—
19	(A) striking subparagraph (B), and
20	(B) by striking "as if—" and all that fol-
21	lows through "the use and tax" and inserting
22	"as if the use and tax".
23	(3) Effective date.—The amendments made
24	by this subsection shall apply to distilled spirits
25	brought into the United States after December 31
26	2019

(b) Transfer to Puerto Rico Conservation
Trust Fund of Portion of Puerto Rico Rum Cover
Over.—

- (1) IN GENERAL.—Section 7652(e) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (3), (4), and (5) as paragraphs (4), (5), and (6), respectively, and by inserting after paragraph (2) the following new paragraph:
  - "(2) Transfer to puerto rico conservation trust fund of portion of rum cover over.—

"(A) IN GENERAL.—From any amount otherwise required to be covered over to the treasury of Puerto Rico under this section with respect to taxes collected on rum under section 5001(a)(1) or subsection (a) of this section, the Secretary of the Treasury shall transfer to the Puerto Rico Conservation Trust Fund an amount equal to \$0.46 per proof gallon of rum to which such cover over is attributable. Any amount transferred under the preceding sentence shall be treated for purposes of this section (other than this paragraph) as having been covered over to the treasury of Puerto Rico.

1	"(B) Puerto rico conservation trust					
2	FUND.—For purposes of this section, the term					
3	'Puerto Rico Conservation Trust Fund' means					
4	the fund established pursuant to a Memo-					
5	randum of Understanding between the United					
6	States Department of the Interior and the					
7	Commonwealth of Puerto Rico, dated December					
8	24, 1968.".					
9	(2) Effective date.—The amendments made					
10	by this section shall apply to rum brought into the					
11	United States after December 31, 2019.					
12	(c) Cover Over Determined Without Regard					
13	TO CERTAIN RATE REDUCTIONS.—					
14	(1) In General.—Section 7652 of the Internal					
15	Revenue Code of 1986, as amended by subsection					
16	(a)(1), is amended by adding at the end the fol-					
17	lowing new subsection:					
18	"(h) Cover Over Determined Without Regard					
19	TO CERTAIN RATE REDUCTIONS.—For purposes of sub-					
20	sections (a)(3), (b)(3), and (e), the amount of taxes im-					
21	posed and collected under section 5001(a)(1) shall be de-					
22	termined without regard to section 5001(c).".					
23	(2) Conforming Amendment.—Section					
24	7652(e) of such Code, as amended by subsection					
25	(b)(1), is amended by striking paragraph (6).					

1	(3) Effective date.—The amendments made				
2	by this subsection shall take effect as if included in				
3	section 13807 of Public Law 115–97.				
4	EMPLOYEE RETENTION CREDIT WITH RESPECT TO INDI-				
5	VIDUALS EMPLOYED IN THE QUALIFIED PUERTO				
6	RICO DISASTER ZONE				
7	SEC. 108. (a) IN GENERAL.—The Secretary of the				
8	Treasury shall pay to Puerto Rico the amount determined				
9	under subsection (b) for the purpose of providing an em-				
10	ployee retention credit with respect to individuals em-				
11	ployed in a qualified Puerto Rico disaster zone (as defined				
12	in section 102). The preceding sentence shall not apply				
13	unless Puerto Rico has a plan for implementing such em-				
14	ployee retention credit—				
15	(1) which is similar to the plan approved under				
16	section $504(d)(1)(B)$ of the Disaster Tax Relief and				
17	Airport and Airway Extension Act of 2017,				
18	(2) under which Puerto Rico will promptly dis-				
19	tribute such payments to its residents, and				
20	(3) which has been approved by the Secretary				
21	of the Treasury for purposes of this section.				
22	(b) Determination of Payment Amount.—				
23	(1) In General.—The amount determined				
24	under this subsection is the product of—				
25	(A) the aggregate amount of payments				
26	made under section 504(d)(1)(B) of the Dis-				

1	aster Tax Relief and Airport and Airway Exten-					
2	sion Act of 2017, multiplied by					
3	(B) the population adjustment ratio.					
4	(2) Population adjustment ratio.—For					
5	purposes of this subsection, the term population ad-					
6	justment ratio means the ratio of—					
7	(A) the number of individuals estimated by					
8	the Secretary of the Treasury to have been					
9	present in the qualified Puerto Rico disaster					
10	zone (as defined in section 102), over					
11	(B) the number of individuals estimated by					
12	the Secretary of the Treasury to have been					
13	present in the Hurricane Maria disaster zone					
14	(as defined in section 501(c) of the Disaster					
15	Tax Relief and Airport and Airway Extension					
16	Act of 2017).					
17	(c) Report to Congress.—Not later than 90 days					
18	after substantially all of the employee retention credits					
19	under this section have been paid or allowed to taxpayers					
20	in Puerto Rico, the Secretary of the Treasury of Puerto					
21	Rico shall submit a written report to Congress docu-					
22	menting the implementation of such credits.					

## **DIVISION C—BUDGETARY EFFECTS**

2	BUDGETARY EFFECTS
3	Sec. 101. (a) In General.—The budgetary effects
4	of division B and each succeeding division shall not be en-
5	tered on either PAYGO scorecard maintained pursuant to
6	section 4(d) of the Statutory Pay-As-You-Go Act of 2010.
7	(b) SENATE PAYGO SCORECARDS.—The budgetary
8	effects of division B and each succeeding division shall not
9	be entered on any PAYGO scorecard maintained for pur-
10	poses of section 4106 of H. Con. Res. 71 (115th Con-
11	gress).
12	(c) Classification of Budgetary Effects.—
13	Notwithstanding Rule 3 of the Budget Scorekeeping
14	Guidelines set forth in the joint explanatory statement of
15	the committee of conference accompanying Conference Re-
16	port $105-217$ and section $250(e)(8)$ of the Balanced
17	Budget and Emergency Deficit Control Act of 1985, the
18	budgetary effects of division B and each succeeding divi-
19	sion shall not be estimated—
20	(1) for purposes of section 251 of such Act; and

- 1 (2) for purposes of paragraph (4)(C) of section
- 2 3 of the Statutory Pay-As-You-Go Act of 2010 as
- 3 being included in an appropriation Act.

Passed the House of Representatives February 7, 2020.

Attest:

Clerk.

## 116TH CONGRESS H. R. 5687

## AN ACT

Making emergency supplemental appropriations for the fiscal year ending September 30, 2020, and for other purposes.